

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**South Adams Schools (35)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$453,511	\$506,705	\$514,228	\$495,689	2.25%	-3.61%
Non - Certified Salaries	120	\$205,186	\$220,701	\$232,651	\$203,897	-0.16%	-12.36%
Group Health Insurance	222	\$127,508	\$109,563	\$161,741	\$156,618	5.28%	-3.17%
Other Professional and Technical Services	319	\$12,988	\$70,616	\$59,313	\$69,074	51.86%	16.46%
Teacher Retirement Fund, After 7-1-95	216	\$27,643	\$40,320	\$39,246	\$40,305	9.89%	2.70%
Social Security Certified	212	\$32,995	\$34,681	\$35,031	\$38,201	3.73%	9.05%
Public Employees Retirement Fund	214	\$24,406	\$28,358	\$30,765	\$28,354	3.82%	-7.84%
Travel	580	\$2,688	\$2,482	\$15,556	\$16,541	57.50%	6.33%
Social Security Noncertified	211	\$15,647	\$16,053	\$16,717	\$14,215	-2.37%	-14.97%
Other Employee Benefits	241 - 290	\$14,937	\$10,275	\$13,150	\$11,255	-6.83%	-14.41%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,678	\$4,843	\$5,338	\$8,958	12.07%	67.81%
Operational Supplies	611	\$7,337	\$8,006	\$23,953	\$5,791	-5.74%	-75.82%
Other Group Insurance Authorized by Statute	224	\$1,882	\$2,580	\$2,286	\$2,572	8.12%	12.51%
Staff Services	314	\$1,730	\$1,200	\$1,240	\$1,494	-3.59%	20.52%
Group Life Insurance	221	\$861	\$848	\$787	\$820	-1.22%	4.20%
Nonlicensed Employees	136	\$11,552	\$1,710	\$646	\$795	-48.78%	22.95%
Food Purchases	614	\$0	\$0	\$405	\$286	NA	-29.44%
Rentals	440	\$0	\$0	\$0	\$163	NA	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$125	NA	NA
Gasoline and Lubricants	613	\$0	\$0	\$0	\$124	NA	NA
Student Transportation Services	510	\$0	\$0	\$605	\$0	NA	-100.00%
Board of Education Services	318	\$0	\$0	\$9,031	\$0	NA	-100.00%

<b>Student Instructional Support Total</b>		<b>\$946,550</b>	<b>\$1,058,940</b>	<b>\$1,162,689</b>	<b>\$1,095,276</b>	<b>3.72%</b>	<b>-5.80%</b>
--	--	------------------	--------------------	--------------------	--------------------	--------------	---------------

**Student Academic Achievement**

Certified Salaries	110	\$4,417,573	\$4,514,441	\$4,458,536	\$4,219,928	-1.14%	-5.35%
Group Health Insurance	222	\$861,800	\$811,802	\$869,036	\$918,718	1.61%	5.72%
Non - Certified Salaries	120	\$621,463	\$690,097	\$759,433	\$700,824	3.05%	-7.72%
Social Security Certified	212	\$325,055	\$330,066	\$325,293	\$304,543	-1.62%	-6.38%
Teacher Retirement Fund, After 7-1-95	216	\$254,173	\$261,109	\$269,680	\$270,153	1.54%	0.18%
Content	747	\$218,975	\$121,271	\$153,925	\$147,445	-9.41%	-4.21%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### South Adams Schools (35)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Transfer Tuition to Ed. Service Agencies Within State	564	\$88,804	\$188,764	\$150,675	\$147,125	13.45%	-2.36%
Computer Hardware	741	\$414,437	\$445,294	\$139,498	\$129,783	-25.19%	-6.96%
Operational Supplies	611	\$80,744	\$79,937	\$77,092	\$123,131	11.13%	59.72%
Public Employees Retirement Fund	214	\$68,746	\$83,607	\$91,150	\$79,036	3.55%	-13.29%
Other Employee Benefits	241 - 290	\$124,734	\$76,884	\$77,739	\$78,337	-10.98%	0.77%
Textbooks	630	\$89,603	\$121,294	\$15,867	\$75,590	-4.16%	376.40%
Licensed Employees	135	\$47,465	\$74,413	\$53,484	\$61,567	6.72%	15.11%
Teacher Retirement Fund, Prior to 7-1-95	215	\$76,635	\$73,408	\$73,094	\$59,618	-6.08%	-18.44%
Social Security Noncertified	211	\$48,850	\$53,393	\$57,856	\$53,305	2.21%	-7.87%
Nonlicensed Employees	136	\$45,798	\$45,345	\$45,297	\$47,388	0.86%	4.62%
Travel	580	\$58,123	\$47,885	\$33,233	\$44,285	-6.57%	33.26%
Other Technology Hardware	746	\$14,694	\$14,208	\$8,997	\$26,142	15.49%	190.56%
Transfer Tuition to Other School Corps Within State	561	\$40,976	\$63,902	\$20,909	\$25,849	-10.88%	23.63%
Board of Education Services	318	\$0	\$0	\$5,346	\$24,966	NA	367.05%
Connectivity	744	\$12,262	\$19,057	\$11,695	\$19,191	11.85%	64.10%
Other Group Insurance Authorized by Statute	224	\$16,663	\$19,314	\$17,003	\$19,039	3.39%	11.98%
Rentals	440	\$0	\$0	\$8,400	\$13,249	NA	57.73%
Telephone	531	\$0	\$0	\$4,669	\$10,497	NA	124.82%
Library Books	640	\$12,388	\$29,704	\$11,234	\$9,639	-6.08%	-14.21%
Equipment	730	\$56,669	\$60,660	\$14,902	\$8,156	-38.41%	-45.27%
Group Life Insurance	221	\$8,129	\$8,232	\$7,613	\$8,033	-0.30%	5.52%
Other Professional and Technical Services	319	\$8,281	\$6,132	\$9,273	\$4,759	-12.93%	-48.68%
Periodicals	650	\$663	\$1,268	\$0	\$3,462	51.16%	NA
Miscellaneous Objects	876 - 899	\$2,027	\$6,538	\$3,536	\$2,180	1.84%	-38.33%
Pupil Services	313	\$2,970	\$2,850	\$3,080	\$1,950	-9.98%	-36.69%
Heating and Cooling for Buildings - Gas	622	\$0	\$0	\$1,245	\$882	NA	-29.17%
Heating and Cooling for Buildings - Electricity	621	\$0	\$0	\$472	\$846	NA	79.23%
Water and Sewage	411	\$0	\$0	\$252	\$498	NA	97.14%
Gasoline and Lubricants	613	\$1,444	\$1,091	\$332	\$450	-25.29%	35.68%
Repairs and Maintenance Services	430	\$993	\$679	\$210	\$412	-19.74%	95.91%
Other Supplies and Materials	615, 660 - 689	\$0	\$13,213	\$10,154	\$0	NA	-100.00%
Instructional Programs Improvement Services	312	\$5,700	\$800	\$0	\$0	-100.00%	NA
Insurance	520	\$0	\$1,150	\$286	\$0	NA	-100.00%
Severance/Early Retirement Pay	213	\$0	\$0	\$60,000	\$0	NA	-100.00%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### South Adams Schools (35)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Transportation Services	510	\$0	\$0	\$600	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$8,026,837</b>	<b>\$8,267,810</b>	<b>\$7,851,096</b>	<b>\$7,640,975</b>	<b>-1.22%</b>	<b>-2.68%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,067,942	\$1,058,990	\$1,098,983	\$1,088,018	0.47%	-1.00%
Group Health Insurance	222	\$308,567	\$311,157	\$338,264	\$312,076	0.28%	-7.74%
Food Purchases	614	\$254,346	\$250,683	\$258,342	\$259,355	0.49%	0.39%
Certified Salaries	110	\$103,290	\$157,522	\$237,203	\$232,292	22.46%	-2.07%
Operational Supplies	611	\$180,628	\$198,555	\$203,740	\$214,495	4.39%	5.28%
Heating and Cooling for Buildings - Electricity	621	\$191,325	\$177,932	\$208,862	\$210,215	2.38%	0.65%
Public Employees Retirement Fund	214	\$114,745	\$123,159	\$129,037	\$120,880	1.31%	-6.32%
Vehicles	731	\$129,172	\$88,078	\$15,800	\$93,220	-7.83%	490.00%
Insurance	520	\$78,438	\$93,814	\$77,106	\$83,017	1.43%	7.67%
Social Security Noncertified	211	\$75,900	\$74,612	\$77,597	\$78,191	0.75%	0.77%
Gasoline and Lubricants	613	\$107,008	\$124,240	\$107,512	\$74,769	-8.57%	-30.45%
Heating and Cooling for Buildings - Gas	622	\$84,099	\$105,414	\$88,444	\$59,723	-8.20%	-32.47%
Water and Sewage	411	\$41,021	\$45,596	\$52,259	\$58,367	9.22%	11.69%
Repairs and Maintenance Services	430	\$102,659	\$102,054	\$92,634	\$42,085	-19.98%	-54.57%
Workers Compensation Insurance	225	\$30,926	\$32,327	\$28,774	\$30,079	-0.69%	4.54%
Equipment	730	\$9,170	\$1,538	\$86,533	\$27,223	31.26%	-68.54%
Telephone	531	\$24,133	\$18,454	\$19,233	\$18,137	-6.89%	-5.70%
Other Employee Benefits	241 - 290	\$21,255	\$14,978	\$16,249	\$17,604	-4.60%	8.34%
Social Security Certified	212	\$8,764	\$11,008	\$17,472	\$17,271	18.48%	-1.15%
Dues and Fees	810	\$16,302	\$17,150	\$15,845	\$16,625	0.49%	4.93%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$3,499	\$12,475	\$12,139	NA	-2.69%
Board of Education Services	318	\$10,801	\$6,436	\$10,160	\$9,024	-4.39%	-11.18%
Removal of Refuse and Garbage	412	\$16,724	\$22,844	\$14,819	\$7,042	-19.44%	-52.48%
Postage and Postage Machine Rental	532	\$7,436	\$457	\$8,151	\$6,307	-4.03%	-22.62%
Tires and Repairs	612	\$3,407	\$9,299	\$1,955	\$4,918	9.61%	151.62%
Other Professional and Technical Services	319	\$6,947	\$10,337	\$3,868	\$4,536	-10.11%	17.28%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,914	\$3,982	\$4,058	\$4,088	1.09%	0.72%
Other Group Insurance Authorized by Statute	224	\$2,967	\$3,608	\$3,491	\$3,950	7.42%	13.16%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**South Adams Schools (35)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Bank Service Charges	871	\$444	\$244	\$303	\$3,211	64.00%	960.98%
Group Life Insurance	221	\$3,334	\$2,991	\$2,822	\$3,119	-1.65%	10.53%
Travel	580	\$5,368	\$3,615	\$5,003	\$2,066	-21.23%	-58.70%
Advertising	540	\$930	\$2,356	\$2,506	\$1,212	6.86%	-51.63%
Official Bond Premiums	525	\$444	\$468	\$750	\$444	0.00%	-40.80%
Miscellaneous Objects	876 - 899	\$104	\$57	\$251	\$329	33.41%	30.88%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$267	\$267	\$206	\$328	5.30%	59.57%
Unemployment Insurance	230	\$0	\$228	\$0	\$0	NA	NA
<b>Overhead and Operational Total</b>		<b>\$3,026,776</b>	<b>\$3,091,953</b>	<b>\$3,254,705</b>	<b>\$3,130,357</b>	<b>0.84%</b>	<b>-3.82%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,735,421	\$1,729,899	\$1,722,000	\$1,721,000	-0.21%	-0.06%
Construction Services	450	\$555,985	\$519,602	\$522,682	\$519,602	-1.68%	-0.59%
Repairs and Maintenance Services	430	\$156,367	\$144,113	\$194,263	\$299,677	17.66%	54.26%
Certified Salaries	110	\$104,656	\$98,564	\$98,936	\$116,522	2.72%	17.77%
Non - Certified Salaries	120	\$76,058	\$86,333	\$80,520	\$69,082	-2.38%	-14.21%
Other Professional and Technical Services	319	\$4,745	\$4,010	\$16,589	\$15,764	35.01%	-4.97%
Equipment	730	\$44,257	\$11,505	\$6,267	\$15,550	-23.01%	148.11%
Social Security Certified	212	\$7,180	\$6,607	\$7,286	\$8,403	4.01%	15.32%
Teacher Retirement Fund, After 7-1-95	216	\$7,547	\$6,845	\$7,367	\$8,360	2.59%	13.48%
Social Security Noncertified	211	\$5,818	\$6,604	\$6,160	\$5,285	-2.38%	-14.20%
Rentals	440	(\$1,079)	\$10,120	\$3,600	\$2,400	NA	-33.33%
Teacher Retirement Fund, Prior to 7-1-95	215	\$331	\$332	\$442	\$513	11.58%	16.07%
Public Employees Retirement Fund	214	\$766	\$659	\$483	\$384	-15.84%	-20.33%
Miscellaneous Objects	876 - 899	\$75	\$38	\$0	\$38	-15.91%	NA
Operational Supplies	611	\$288	\$0	\$2,319	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$0	\$455	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$2,698,415</b>	<b>\$2,625,687</b>	<b>\$2,668,914</b>	<b>\$2,782,579</b>	<b>0.77%</b>	<b>4.26%</b>
<b>Grand Total</b>		<b>\$14,698,578</b>	<b>\$15,044,389</b>	<b>\$14,937,403</b>	<b>\$14,649,187</b>	<b>-0.08%</b>	<b>-1.93%</b>